Statement of verification

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Scope

Elbit Systems Ltd engaged Carbon Footprint Ltd (independent specialist consultancy) to provide external assurance of its carbon footprint assessment and supporting evidence for the period 1st January 2023 to 31st December 2023. Elbit Systems Ltd is responsible for the information within the carbon footprint report. The responsibility of Carbon Footprint Ltd is to provide a conclusion as to whether the statements made are in accordance with the GHG Protocol. Throughout, Carbon Footprint Ltd has followed ISO14064-3.

Methodology

The verification was led by Aaron Aaltonen, Environmental Consultant, Carbon Footprint Ltd. Carbon Footprint Ltd completed the review in accordance with the 'ISO 14064 Part 3 (2019): *Greenhouse Gases: Specification with guidance for the verification and validation of greenhouse gas statements'*. The work was undertaken to provide a limited level of assurance with respect to the GHG statements made. A materiality threshold of 5% was used.

The following data was within the scope of the verification (below shows the post-audit results):

- **Scope 1:** fuel use (on-site and vehicles), and refrigerant loss – **26,811.8 tCO_2e**
- **Scope 2:** purchased electricity (including off-site Electric Vehicle (EV) charging) – **122,019.8 tCO_2e** (location-based) and **115.614.3 tCO_2e** (market-based)
- **Scope 3:** business travel (air), paper consumption, water consumption, waste disposal, and electricity transmission & distribution and well-to-tank emissions – **63,620.0 tCO_2e**

Totals: 212,451.6 tonnes of CO_2e (location-based emissions)
206,046.1 tonnes of CO_2e (market-based emissions)

The following relevant scopes were omitted from this assessment or only partially assessed:

3.1 Purchased goods and services **(partial)**
3.2 Capital goods **(omitted)**
3.4 Upstream transportation and distribution **(omitted)**
3.6 Business travel **(partial[1])**
3.7 Employee commuting **(partial)**
3.9 Downstream transportation and distribution **(omitted)**
3.11 Use of sold products **(omitted)**
3.12 End-of-life treatment of sold products **(omitted)**

Assurance opinion

Based on the results of our verification process, Carbon Footprint Ltd provides limited assurance of the GHG emissions statement, **and found no evidence that the GHG emissions statement:**

- is not materially correct and is not a fair representation of the GHG emissions data and information;
- has not been prepared in accordance with the GHG Protocol & Defra Reporting Guidelines.

[1] From the business travel which was relevant and omitted from this verification, these emissions were screened and deemed to be immaterial to the overall footprint (i.e., < 1% of the market-based total).

It is our opinion that Elbit has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of GHG emissions for the stated period and boundaries.

Declaration of independence and competence

Carbon Footprint Ltd is a third-party provider and has no conflict of interest in relation to providing the assurance of environmental data for Elbit Systems Ltd. It is our opinion that Elbit has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of GHG emissions for the stated period and boundaries

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Environmental Consultant, Carbon Footprint Ltd

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